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(Original Signature of Member)

117TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to allow for deductions for  
transfers from estates or gifts to certain cemeteries.

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**IN THE HOUSE OF REPRESENTATIVES**

Mr. KIND introduced the following bill; which was referred to the Committee  
on \_\_\_\_\_  
\_\_\_\_\_

**A BILL**

To amend the Internal Revenue Code of 1986 to allow for  
deductions for transfers from estates or gifts to certain  
cemeteries.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Grave Injustice Parity  
5       Act”.

1   **SEC. 2. DEDUCTIONS FOR TRANSFERS FROM ESTATES OR**  
2                   **GIFTS TO CERTAIN CEMETERIES.**

3           (a) ESTATES.—Section 2055(a) of the Internal Rev-  
4   enue Code of 1986 is amended by striking “or” at the  
5   end of paragraph (4), by striking the period at the end  
6   of paragraph (5) and inserting “; or” , and by inserting  
7   after paragraph (5) the following new paragraph:

8           “(6) to a cemetery company owned and oper-  
9   ated exclusively for the benefit of its members, or  
10   any corporation chartered solely for burial purposes  
11   as a cemetery corporation and not permitted by its  
12   charter to engage in any business not necessarily in-  
13   cident to that purpose, if such company or corpora-  
14   tion is not operated for profit and no part of the net  
15   earnings of such company or corporation inures to  
16   the benefit of any private shareholder or indi-  
17   vidual.”.

18          (b) GIFTS.—

19           (1) RESIDENTS.—Section 2522(a) of the Inter-  
20   nal Revenue Code of 1986 is amended by striking  
21   the period at the end of paragraph (4) and inserting  
22   “; or” , and by inserting after paragraph (4) the fol-  
23   lowing new paragraph:

24           “(5) a cemetery company owned and operated  
25   exclusively for the benefit of its members, or any  
26   corporation chartered solely for burial purposes as a

1 cemetery corporation and not permitted by its char-  
2 ter to engage in any business not necessarily inci-  
3 dent to that purpose, if such company or corporation  
4 is not operated for profit and no part of the net  
5 earnings of such company or corporation inures to  
6 the benefit of any private shareholder or indi-  
7 vidual.”.

8 (2) NONRESIDENTS.—Section 2522(b) of the  
9 Internal Revenue Code of 1986 is amended by strik-  
10 ing the period at the end of paragraph (5) and in-  
11 serting “; or” , and by inserting after paragraph (5)  
12 the following new paragraph:

13 “(6) a cemetery company owned and operated  
14 exclusively for the benefit of its members, or any  
15 corporation chartered solely for burial purposes as a  
16 cemetery corporation and not permitted by its char-  
17 ter to engage in any business not necessarily inci-  
18 dent to that purpose, if such company or corporation  
19 is not operated for profit and no part of the net  
20 earnings of such company or corporation inures to  
21 the benefit of any private shareholder or indi-  
22 vidual.”.

23 (c) EFFECTIVE DATE.—The amendments made by  
24 this section shall apply with respect to taxable years begin-  
25 ning after the date of enactment of this Act.

1 **SEC. 3. DISTRIBUTIONS OF PRIVATE FOUNDATIONS TO**  
2 **CEMETERIES.**

3 (a) TAXES ON FAILURE TO DISTRIBUTE INCOME.—  
4 Section 4942(g)(1)(A) of the Internal Revenue Code of  
5 1986 is amended by inserting “to a cemetery company de-  
6 scribed in section 170(c)(5) or” after “paid”.

7 (b) TAXES ON TAXABLE EXPENDITURES.—Section  
8 4945(d)(4)(A) is amended by striking “or” at the end of  
9 clause (ii) and by adding at the end the following new  
10 clause:

11 “(iv) is a cemetery company described  
12 in section 170(c)(5), or”.

13 (c) EFFECTIVE DATE.—The amendments made by  
14 this section shall apply with respect to distributions made  
15 after the date of the enactment of this Act.